EXHIBIT 4C

Form 1040 — Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2008

(99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2008, or other tax year beginning , 2008, ending , 20 — OMB No. 1545-0074

Label (See instructions on page 14.) Use the IRS label. Otherwise, please print or type.

LABEL HERE		
Your first name and initial: JAMES D.	Last name: PIERON, JR	Your social security number: [redacted] 2111
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see page 14.: [redacted]	Apt. no.	▲ You must enter your SSN(s) above. ▲
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.: MT. PLEASANT, MI 48858		Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 14) ▶ ☐ You ☐ Spouse

Filing Status

Check only one box.

1 ☑ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 16)

Exemptions

6a ☑ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 17)
			☐
			☐
			☐
			☐

If more than four dependents, see page 17.

No. of children on 6c who: • lived with you: 0
• did not live with you due to divorce or separation (see page 18): 0
Dependents on 6c not entered above: 0

d Total number of exemptions claimed — Add numbers on lines above ▶ 1

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 21.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	90,955 00
8a	**Taxable** interest. Attach Schedule B if required		8a	
b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends (see page 21)	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 22)		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	15b b Taxable amount (see page 23)	
16a	Pensions and annuities	16a	16b b Taxable amount (see page 24)	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits	20a	20b b Taxable amount (see page 26)	
21	Other income. List type and amount (see page 28) SEE ATTACHED		21	-87,600 00
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	3,355 00

Adjusted Gross Income

23	Educator expenses (see page 28)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see page 29)	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction (see page 30)	32	
33	Student loan interest deduction (see page 33)	33	
34	Tuition and fees deduction. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35	36	0 00
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	3,355 00

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	3,355	00
39a	Check if: ☐ You were born before January 2, 1944, ☐ Blind. ☐ Spouse was born before January 2, 1944, ☐ Blind. Total boxes checked ▶ 39a			
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶ 39b ☐			
c	Check if standard deduction includes real estate taxes or disaster loss (see page 34) ▶ 39c ☐			
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40	5,450	00
41	Subtract line 40 from line 38	41	-2,095	00
42	If line 38 is over $119,975, or you provided housing to a Midwestern displaced individual, see page 36. Otherwise, multiply $3,500 by the total number of exemptions claimed on line 6d	42	3,500	00
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0	00
44	**Tax** (see page 36). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	44	0	00
45	**Alternative minimum tax** (see page 39). Attach Form 6251	45	0	00
46	Add lines 44 and 45 ▶	46		
47	Foreign tax credit. Attach Form 1116 if required	47		
48	Credit for child and dependent care expenses. Attach Form 2441	48		
49	Credit for the elderly or the disabled. Attach Schedule R	49		
50	Education credits. Attach Form 8863	50		
51	Retirement savings contributions credit. Attach Form 8880	51		
52	Child tax credit (see page 42). Attach Form 8901 if required	52		
53	Credits from Form: a ☐ 8396 b ☐ 8839 c ☐ 5695	53		
54	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ ______	54		
55	Add lines 47 through 54. These are your **total credits**	55	0	00
56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0- ▶	56	0	00

Standard Deduction for—
- People who checked any box on line 39a, 39b, or 39c **or** who can be claimed as a dependent, see page 34.
- All others:

Single or Married filing separately, $5,450

Married filing jointly or Qualifying widow(er), $10,900

Head of household, $8,000

Other Taxes

57	Self-employment tax. Attach Schedule SE	57		
58	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	58		
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59		
60	Additional taxes: a ☐ AEIC payments b ☐ Household employment taxes. Attach Schedule H	60		
61	Add lines 56 through 60. This is your **total tax** ▶	61	0	00

Payments

62	Federal income tax withheld from Forms W-2 and 1099	62		
63	2008 estimated tax payments and amount applied from 2007 return	63		
64a	**Earned income credit (EIC)**	64a		
b	Nontaxable combat pay election 64b			
65	Excess social security and tier 1 RRTA tax withheld (see page 61)	65		
66	Additional child tax credit. Attach Form 8812	66		
67	Amount paid with request for extension to file (see page 61)	67		
68	Credits from Form: a ☐ 2439 b ☐ 4136 c ☐ 8801 d ☐ 8885	68		
69	First-time homebuyer credit. Attach Form 5405	69		
70	Recovery rebate credit (see worksheet on pages 62 and 63)	70		
71	Add lines 62 through 70. These are your **total payments** ▶	71	0	00

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 63 and fill in 73b, 73c, and 73d, or Form 8888.

72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you **overpaid**	72		
73a	Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	73a		
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings			
▶ d	Account number			
74	Amount of line 72 you want **applied to your 2009 estimated tax** ▶ 74			

Amount You Owe

75	**Amount you owe.** Subtract line 71 from line 61. For details on how to pay, see page 65 ▶	75		
76	Estimated tax penalty (see page 65) 76			

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶

Sign Here

Joint return? See page 15. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
		SALES MANAGER	( )
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN	
		Phone no. ( )	

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return **2009** (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20 OMB No. 1545-0074

Label

(See instructions on page 14.) Use the IRS label. Otherwise, please print or type.

Your first name and initial: JAMES D	Last name: PIERON, JR		Your social security number: [redacted] 2 1 1 1
If a joint return, spouse's first name and initial	Last name		Spouse's social security number
Home address (number and street). If you have a P.O. box, see page 14. [redacted]		Apt. no.	You **must** enter your SSN(s) above.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14. MT. PLEASANT, MI 48858			Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 14) ▶ ☐ You ☐ Spouse

Filing Status

Check only one box.

1 ☑ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 16)

Exemptions

6a ☑ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a — Boxes checked on 6a and 6b: 1
b ☐ **Spouse**
c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 17)
			☐
			☐
			☐
			☐

No. of children on 6c who: • lived with you: 0
• did not live with you due to divorce or separation (see page 18): 0
Dependents on 6c not entered above: 0

If more than four dependents, see page 17 and check here ▶ ☐

d Total number of exemptions claimed — Add numbers on lines above ▶ 1

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	54,002	00
8a	**Taxable** interest. Attach Schedule B if required		8a		
b	**Tax-exempt** interest. **Do not** include on line 8a	8b			
9a	Ordinary dividends. Attach Schedule B if required		9a		
b	Qualified dividends (see page 22)	9b			
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)		10		
11	Alimony received		11		
12	Business income or (loss). Attach Schedule C or C-EZ		12		
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13		
14	Other gains or (losses). Attach Form 4797		14		
15a	IRA distributions 15a	b Taxable amount (see page 24)	15b		
16a	Pensions and annuities 16a	b Taxable amount (see page 25)	16b		
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17		
18	Farm income or (loss). Attach Schedule F		18		
19	Unemployment compensation in excess of $2,400 per recipient (see page 27)		19		
20a	Social security benefits 20a	b Taxable amount (see page 27)	20b		
21	Other income. List type and amount (see page 29) SEE ATTACHED		21	54,002	00
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	0	00

Adjusted Gross Income

23	Educator expenses (see page 29)	23			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24			
25	Health savings account deduction. Attach Form 8889	25			
26	Moving expenses. Attach Form 3903	26			
27	One-half of self-employment tax. Attach Schedule SE	27			
28	Self-employed SEP, SIMPLE, and qualified plans	28			
29	Self-employed health insurance deduction (see page 30)	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid b Recipient's SSN ▶	31a			
32	IRA deduction (see page 31)	32			
33	Student loan interest deduction (see page 34)	33			
34	Tuition and fees deduction. Attach Form 8917	34			
35	Domestic production activities deduction. Attach Form 8903	35			
36	Add lines 23 through 31a and 32 through 35		36	0	00
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37	0	00

Tax and Credits

Standard Deduction for—
- People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see page 35.
- All others:

Single or Married filing separately, $5,700

Married filing jointly or Qualifying widow(er), $11,400

Head of household, $8,350

38	Amount from line 37 (adjusted gross income)	38	0 00
39a	Check if: ☐ **You** were born before January 2, 1945, ☐ Blind. ☐ **Spouse** was born before January 2, 1945, ☐ Blind. **Total boxes checked ▶ 39a** ☐		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ **39b** ☐		
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40a	5,700 00
b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) . ▶ **40b** ☐		
41	Subtract line 40a from line 38	41	-5,700 00
42	**Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37	42	3,650 00
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0 00
44	**Tax** (see page 37). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972	44	0 00
45	**Alternative minimum tax** (see page 40). Attach Form 6251	45	0 00
46	Add lines 44 and 45 ▶	46	
47	Foreign tax credit. Attach Form 1116 if required — 47		
48	Credit for child and dependent care expenses. Attach Form 2441 — 48		
49	Education credits from Form 8863, line 29 — 49		
50	Retirement savings contributions credit. Attach Form 8880 — 50		
51	Child tax credit (see page 42) — 51		
52	Credits from Form: **a** ☐ 8396 **b** ☐ 8839 **c** ☐ 5695 — 52		
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐ — 53		
54	Add lines 47 through 53. These are your **total credits**	54	0 00
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	0 00

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59	Additional taxes: **a** ☐ AEIC payments **b** ☐ Household employment taxes. Attach Schedule H	59	
60	Add lines 55 through 59. This is your **total tax** ▶	60	0 00

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099 — 61		
62	2009 estimated tax payments and amount applied from 2008 return — 62		
63	Making work pay and government retiree credits. Attach Schedule M — 63		
64a	**Earned income credit (EIC)** — 64a		
b	Nontaxable combat pay election — 64b		
65	Additional child tax credit. Attach Form 8812 — 65		
66	Refundable education credit from Form 8863, line 16 — 66		
67	First-time homebuyer credit. Attach Form 5405 — 67		
68	Amount paid with request for extension to file (see page 72) — 68		
69	Excess social security and tier 1 RRTA tax withheld (see page 72) — 69		
70	Credits from Form: **a** ☐ 2439 **b** ☐ 4136 **c** ☐ 8801 **d** ☐ 8885 — 70		
71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** ▶	71	0 00

Refund

Direct deposit? See page 73 and fill in 73b, 73c, and 73d, or Form 8888.

72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid**	72	0 00
73a	Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	73a	
▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings		
▶ d	Account number		
74	Amount of line 72 you want **applied to your 2010 estimated tax** ▶ 74		

Amount You Owe

75	**Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 ▶	75	0 00
76	Estimated tax penalty (see page 74) — 76		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Joint return? See page 15. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code		EIN	
		Phone no.	